

Atty. Docket No. OPP031052US  
Serial No: 10/728,699

Amendment to the Specification

At page 14, line 6, please insert the following new paragraph:

Alternatively, with reference to FIGS. 3d and 3f, the exposed, remaining portions of the LOCOS oxide layers 15 (FIG. 3d) may be removed (FIG. 3f). Next, with reference to FIG. 3g, a liner oxide layer 17 may be formed and a trench oxide layer 18 thickly deposited on all exposed elements of inner walls of the trench 200 and the nitride layer 13 until the trench 200 is sufficiently filled.